I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box N50, Alexandra, VA 22314-1450.

Dated: January 24, 2007

gnature: (Natia McChar

Docket No.: 62848A US (PATENT)

14N 9.9 2007 E

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Patent Application of:

John N. Argyropoulos, Paul Foley, Debkumar Bhattacharjee, and Bedri Erdem

Application No.: 10/531,944

Confirmation No.: 4506

Filed: October 28, 2003

Art Unit: 1714

For: POLYURETHANE DISPERSION AND ARTICLES PREPARED THEREFROM

Examiner: P. D. Niland

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 13, 2006, finally rejecting claims 1,3-11 and 13-19, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

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